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CORPORATIONS—"PRACTICING LAW"—WHAT CONSTITUTES.—The defendant trust company advertised that making a will without legal advice was hazardous, and offered its services; and, when consulted, provided an attorney, employed by its own attorneys. *Held*, that defendant had violated PENAL LAW (CONSOL. LAWS, c. 40) sec. 280, making it unlawful for a corporation to render or furnish legal advice, to furnish attorneys or counsel in any other manner, to assume to be entitled to practice law, or to furnish legal advice, or to advertise that either alone or together with, or by, or through any person, whether duly and regularly admitted attorney at law or not, it has, owns, conducts, or maintains a law office, or an office for the practice of law, or for furnishing legal advice, services, or counsel. *People v. People's Trust Co.*, 167 N. Y. S. 767.

The practice of law by a corporation is both *malum in se* and *malum prohibitum*, according to the law of the state of New York. That a corporation can neither practice law, nor hire lawyers to carry on the business of practicing law for it; and that, for a corporation to do so, is *malum in se*, and contrary to public policy, was the holding of the court in *Matter of Co-operative Law Co.*, 198 N. Y. S. 479. Section 280 of the PENAL LAW of New York, above referred to, declares that any corporation which practices law or hires lawyers to carry on the business of practicing law, shall be liable to a fine. Just what constitutes "practicing law" by a corporation has been the subject of litigation in the New York courts several times previous to the instant case. A realty corporation retained and employed by a lessee of premises to furnish "legal and other expert services" in a proceeding connected with the condemnation of the lessee's interests to a public use, under an agreement that it was to be paid 33½ per cent of the award, was held to be practicing law, in *In Re Certain Lands in City of New York*, 128 N. Y. S. 999. A corporation which contracted with third persons to prosecute legal proceedings on their behalf, and retained an attorney to conduct the litigations, paying him money for incidental expenses, was held to be practicing law, in *U. S. Title Guaranty Co. v. Brown*, 149 N. Y. S. 186; affirmed in 152 N. Y. S., 470; affirmed in 217 N. Y. 628. A Delaware corporation which maintained an office in New York City, and distributed circulars to attorneys at law, offering either to incorporate companies under the laws of Delaware or to furnish all the necessary forms, etc., for the attorneys to do so themselves; and which, through certain New York attorneys, who acted as forwarders to the home office in Delaware, actually incorporated three companies, was held to be practicing law, in *In Re Pace et al.*, 156 N. Y. S. 641. Where a corporation, formed to secure reductions of assessments, employed and retained an attorney to conduct proceedings to obtain the reduction of a third party's assessment, and the attorney sued out a writ of *certiorari* to review the action of the tax board in refusing a reduction of assessment, such corporation was held to be practicing law, *People v. Purdy et al*, 162 N. Y. S. 56 and 162 N. Y. S. 70. In the instant case, the court held that the practice of law was not confined to performing services in an action or proceeding pending in courts of justice, but includes the drafting and supervising of wills; and, consequently, that the defendant had violated the statute.